Aug. 14. 1928. Mr. Walter Baird, Secy., Sand Wash Irr. Co., Ioka, Utah. Dear Mr. Baird: RE: SAND WASH. Answering your letter of Aug. 12 I would say that credit was allowed you in sending out notice of this year's assessment for \$10.20, over-payment last season. Last season Dry Gulch and Montez Creeks were included in the assessment list but have been left out this season with the result that the assessment for this year is practically twice that of last year for individual users on the Sand Wash. Yours very truly, State Engineer. GMB/E